

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

JAMES HALLMARK, et al.,

Defendants.

Case No. [16-cv-06859-JSC](#)

**ORDER TO SHOW CAUSE RE:
ENFORCEMENT OF INTERNAL
REVENUE SERVICE SUMMONS**

Petitioner, the United States of America, filed this action on November 29, 2016 seeking to compel Respondent James Hallmark, President of Hallmark Dental Lab, Inc. to respond to Internal Revenue Service ("IRS") summonses served on Mr. Hallmark on September 8, 2016. (Dkt. Nos. 1, 1-1.) Mr. Hallmark failed to appear at the September 23, 2016 meeting as the summons required. (*Id.*) By letter of October 11, 2016, the IRS told Mr. Hallmark that he could comply with the summons and avoid legal proceedings by appearing for a meeting on November 15, 2016. (Dkt. No. 1-2.) Mr. Hallmark failed to appear at the November 15, 2016 meeting. Having reviewed and considered Petitioner's application, the Court orders Mr. Hallmark to appear and show cause on January 19, 2017, at 9:00 a.m., in Courtroom F, 15th Floor, United States District Court, 450 Golden Gate Avenue, San Francisco, California, as to why he should not be compelled to appear and provide documents and testimony as the IRS summons requires. Mr. Hallmark may file a response to this Order on or before January 5, 2017, supported by appropriate affidavit(s) or declaration(s) in conformance with 28 U.S.C. § 1746. Petitioner's reply, if any, shall be filed on or before January 12, 2017.

Petitioner shall serve Mr. Hallmark with a copy of the petition seeking to enforce the summons and a copy of this Order in accordance with Rule 4 of the Federal Rules of Civil

1 Procedure on or before December 15, 2016.

2 **To contest the IRS summons, Mr. Hallmark must appear and show cause on January**
3 **19, 2016 in accordance with this Order.**

4 **IT IS SO ORDERED.**

5 Dated: December 5, 2016

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8 JACQUELINE SCOTT CORLEY
9 United States Magistrate Judge
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